



**CITY OF WRIGHT CITY, MISSOURI  
YEAR ENDED DECEMBER 31, 2002**

**From The Office Of State Auditor  
Claire McCaskill**

**Report No. 2004-21  
March 10, 2004  
[www.auditor.mo.gov](http://www.auditor.mo.gov)**

# AUDIT REPORT



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

March 2004

The following problems were discovered as a result of an audit conducted by our office of the City of Wright City, Missouri.

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Between January 2002 and July 2003, city receipts totaling at least \$5,764 were not deposited in the city's bank account. These missing monies represent cash receipts which were received by the city but not deposited. The missing funds were not detected on a timely basis due to numerous record keeping deficiencies and internal control weaknesses and additional monies may have been received and not deposited that were not discovered during the audit process.

Numerous problems were noted concerning accounting controls and procedures. The duties of receiving, recording, and depositing monies collected by the city are performed primarily by the accounts receivable clerk and are not adequately segregated, and no reconciliation is performed between the composition of receipt slips issued by the city and the monies deposited.

Receipts are not deposited on a timely basis. Bank deposits were generally made only once a week. On August 8, 2003, we counted \$13,958 in cash and checks at city hall which had not been deposited. Most of the money had been held three to four days. Additionally, some monies collected were not recorded and deposited upon receipt, including: building permit checks totaling \$6,860, \$715 in checks and \$190 in cash for park reservation receipts, and two checks dated in November 2002, totaling \$100 and \$50 cash stapled in the conditional use building permit files.

Bank reconciliations performed during 2002 were not complete and accurate. As of December 31, 2002, bank reconciliation records showed \$6,234 more in the bank than the city general ledger. The prior City Clerk did not correct the errors, or investigate the differences between the reconciled bank balances and the ledger balances in a timely manner. In addition, from January to August 2003 no bank reconciliations were performed.

Numerous weaknesses were found in the city's water, sewer, and trash billing system. The city is using General Fund monies to subsidize the cost of trash collections. Also, there is no supporting documentation or independent approval of utility credit adjustments. All city employees with access to the city's computerized billing system have the ability to record credit adjustments to the computer system without documenting each adjustment. Total adjustments during 2002 and 2003 were \$22,149. In July 2003, credit adjustments totaling \$3,390 were made to two utility accounts held by the same customer. There was no documented explanation of why these adjustments were made.

(over)

YELLOW SHEET

Periodic reconciliations of total billings, payments received, and delinquent amounts are not performed for the water, sewer, and trash services. The city is unable to perform such a reconciliation, in part, because not all trash service billing was performed through the computerized billing system. We noted ten instances totaling \$4,785 in which trash billing was done on two-part unnumbered forms. Additionally, the city does not compare the number of water meter deposits to the number of water billing accounts to ensure water deposits have been collected and recorded for all applicable water customers. The city informed us that in one apartment complex only 37 of 64 apartment units had recorded water deposits.

While the city has established formal procedures regarding the handling of delinquent water, sewer, and trash accounts, these procedures are not being followed. As of October 31, 2003, water, sewer, and trash accounts receivable totaled approximately \$36,700. Of this total, \$19,269 represented accounts that were over three months delinquent.

The city needs to develop a new long range comprehensive plan for city expansion and planning including zoning, economic development, city sewer and water systems, and city streets. Additionally, an annual maintenance plan for city streets should be prepared.

Numerous problems were noted regarding city budgets and financial reporting. City budgets were not approved on a timely basis, disbursements were approved in excess of the budgeted amounts for various funds, annual financial reports were not filed with the State Auditor's office, and the city had not obtained an annual audit since fiscal year 1999.

Numerous problems were also noted in the city disbursement procedures. No one independent of the disbursement process reviews invoices and compares the approved accounts payable list to actual checks written, the city does not have a formal bidding policy nor a formal written purchasing policy, and vendor invoices or other supporting documentation were not always properly retained. Also, the city does not have written agreements in place regarding payment of the city attorney, cemetery caretaker or Cemetery Memorial Society. Additionally, there are no formal contracts with Warren County regarding prisoner board bills, or the Warren County Council on Aging for the meals on wheels program.

The audit also includes some matters related to board meetings and records, personnel records and policies, and city property records which the city should consider and take appropriate corrective action.

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CITY OF WRIGHT CITY, MISSOURI

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## STATE AUDITOR'S REPORT



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

To the Honorable Mayor  
and  
Members of the Board of Aldermen  
City of Wright City, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the city of Wright City, Missouri. The scope of our audit of the city included, but was not necessarily limited to, the year ended December 31, 2002. The objectives of this audit were to:

1. Perform procedures to evaluate the petitioners' concerns.
2. Review internal controls over significant management and financial functions.
3. Review compliance with certain legal provisions.

To accomplish these objectives, we reviewed minutes of meetings, written policies, financial records, and other pertinent documents; interviewed various personnel of the city, as well as certain external parties; and tested selected transactions. Our methodology included, but was not necessarily limited to, the following:

1. We obtained an understanding of petitioner concerns and performed various procedures to determine their validity and significance.
2. We obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.
3. We obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in the audit of the city.

The accompanying Management Advisory Report presents our findings arising from our audit of the city of Wright City, Missouri.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill  
State Auditor

November 17, 2003 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Alice M. Fast, CPA
In-Charge Auditor:	Darrick A. Fulton, CPA

MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS



CITY OF WRIGHT CITY, MISSOURI  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

<b>1.</b>	<b>Missing Monies</b>
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Between January 2002 and July 2003, city receipts totaling at least \$5,764 were not deposited in the city's bank account. These missing monies represent cash receipts which were received by the city but not deposited.

These missing funds were not detected on a timely basis due to numerous record keeping deficiencies and internal control weaknesses, as discussed in MAR No. 2 and 3 below. In addition, due to the many problems and weaknesses, additional monies may have been received and not deposited that were not discovered during the audit process.

Information gathered during our review has been shared with local law enforcement authorities.

**WE RECOMMEND** the Board of Aldermen continue to work with law enforcement authorities regarding any criminal prosecution and work to obtain restitution of the missing funds.

**AUDITEE RESPONSE**

*The Board of Aldermen is working with law enforcement authorities in regards to the missing monies and will work to obtain restitution of the missing funds along with criminal prosecution.*

<b>2.</b>	<b>Accounting Controls and Procedures</b>
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Numerous problems were noted concerning accounting controls and procedures including a lack of segregation of duties over receipts and deposits, no reconciliations between the composition of receipt slips and monies deposited, untimely deposits, unrecorded and undeposited receipts, and incomplete and inaccurate bank reconciliations.

- A. The duties of receiving, recording, and depositing monies collected by the city are performed primarily by the accounts receivable clerk and are not adequately segregated. Neither the City Clerk nor other personnel independent of the cash custody and record keeping functions provide adequate supervision or an independent review of the work performed by the accounts receivable clerk.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by segregating duties to the extent possible. If proper segregation of duties is not

feasible, the Board of Aldermen should, at a minimum, require someone having no access to cash and no record keeping responsibilities to perform appropriate reviews and reconciliations.

- B. No reconciliation is performed between the composition of receipt slips issued by the city and the monies deposited. To ensure all monies collected are properly recorded and deposited, daily comparisons of receipts and deposits should be performed. The city is unable to perform such reconciliations due, in part, to the following:

1. Receipt slips did not always contain enough information to trace handwritten receipt slips to the city's computerized receipt system and to the deposit. As a result, it could not be determined if all water token receipts had been deposited.
2. The city's receipting system produces a report of all voided receipts, but explanations of why a receipt slip was voided were not documented and reviewed by a supervisor. Valid reasons for voiding a receipt slip should be documented and reviewed by a supervisor for propriety. From January 1, 2002 through October 31, 2003, we noted a total of 259 voided receipts.

To help ensure receipts are properly recorded and deposited, receipt slips should indicate the method of payment (ie. cash, checks, or money orders) and the composition should be reconciled to the bank deposits on a periodic basis.

- C. Receipts are not deposited on a timely basis. Bank deposits were generally made only once a week. On August 8, 2003, we counted \$13,958 in cash and checks at city hall which had not been deposited. Most of the cash and checks had been held three to four days. In several instances receipts were prepared for deposit, but were held for up to three weeks before they were actually taken to the bank and deposited.

To adequately safeguard cash receipts and reduce the risk of loss or misuse of funds, deposits should be made on a daily basis or when accumulated receipts exceed \$100.

- D. Some monies collected are not recorded and deposited upon receipt. We noted the following instances in which unrecorded checks or cash were on hand at city hall:

- On August 8, 2003, the city held building permit checks totaling \$6,860 that were not recorded or deposited. The acting City Clerk stated the city does not record a building permit until the building permit is approved by the building inspector. In addition, prenumbered building permit forms are not used.

- On August 13, 2003, the city held \$715 in checks and \$190 in cash for park reservation receipts that were not recorded or deposited. Some checks dated back to January, 2003. Park reservation monies are held until it is verified by city staff that no damage was done to the park and the person who reserved the park picks up their deposit at city hall.
- On September 24, 2003, we found two checks, dated in November 2002, totaling \$100 and \$50 cash stapled in the conditional use building permit files. The acting City Clerk could not explain why these monies had not been recorded and deposited. In addition, prenumbered conditional use permit forms are not used.

To help ensure receipts are properly recorded and deposited, all monies should be recorded on prenumbered receipt slips immediately upon receipt. If refunds are necessary, the city should issue refund checks through the city's accounts payable system. The receipt records should indicate whether cash, checks, or money orders are received, and the composition should be reconciled to the bank deposits on a periodic basis. Prenumbered permits should be used to account for all permits issued and monies collected.

- E. Bank reconciliations performed during 2002 were not complete and accurate. As of December 31, 2002, bank reconciliation records showed \$6,234 more in the bank than the city general ledger. The prior City Clerk did not correct the errors, or investigate the differences between the reconciled bank balances and the ledger balances in a timely manner. In addition, from January to August 2003, no bank reconciliations were performed. The acting City Clerk currently is reconciling the bank account and working to correct the difference.

Complete and accurate bank reconciliations should be prepared to ensure all monies have been properly deposited, accounting records are in agreement with the bank, and errors or discrepancies are detected and corrected on a timely basis. Complete documentation of the reconciliations should be retained to support conclusions and any corrections made.

- F. The city holds shares of common stock in two companies that were valued at over \$52,000 on November 17, 2003. However, the value of this stock is neither insured nor guaranteed by the U.S. government. State law does not specifically authorize the investment of city monies in stock. Section 110.010, RSMo 2000, limits investments of local public funds to insured or collateralized banking deposits or direct investments in government securities that can be held to maturity.

**WE RECOMMEND** the Board of Aldermen:

- A. Adequately segregate duties between available employees.

- B. Ensure the method of payment is recorded on all receipt slips and the composition of receipts is reconciled to deposits.
  - 1. Ensure receipt slips have adequate information to trace to deposit.
  - 2. Ensure all voided receipt slips are reviewed and approved by a supervisor.
- C. Ensure monies are deposited intact daily or when accumulated receipts exceed \$100.
- D. Require all monies be recorded and deposited upon receipt. The Board should issue refund checks as necessary, and should require the use of prenumbered permit forms.
- E. Ensure timely and accurate monthly bank reconciliations are performed and documented. The Board should investigate the unreconciled difference, work to correct the difference, and make appropriate adjustments.
- F. Ensure public monies are invested in compliance with state law.

#### **AUDITEE RESPONSE**

- A. *This is being done currently between the City Clerk, Billing Clerk, Accounts Payable Clerk and Tax Collector with oversight by the Mayor and Treasurer.*
- B. *A complete receipt (cash) edit is currently ran every afternoon, which is balanced to the cash/checks in the cash drawer. A deposit slip is then prepared from the numbers on the cash edit. The billing clerk then shows the City Clerk the edit, the receipts, and the deposit slip, which he signs off on and the cash edit is then posted.*
  - 1. *The city has now setup a receipt printer with the existing account receivable system so all receipts are entered and a receipt slip printed.*
  - 2. *If a receipt needs to be voided, the person doing the receipt must have the City Clerk sign off on the voided receipt with a description of why it is voided. A receipt listing will be produced each month with the City Clerk reviewing all receipts. This has been implemented starting in January 2004.*
- C. *It is now policy to have all monies deposited daily, which has been done since August 8, 2003.*
- D. *All monies are now deposited on the day they are received. The park deposit is being eliminated; building permits are being recorded through a one-write system with prenumbered permit forms and receipts.*

- E. *The monthly bank reconciliations are currently done at the first of each month with reports going to the Board no later than the second meeting of each month. The unreconciled difference at the end of 2003 is approximately \$600, which will be adjusted to show a balanced reconciliation. A reconciliation report will be given to the Board along with the monthly reports.*
- F. *The city is currently in the process of selling the stocks that are held by the city.*

<b>3. Water, Sewer, and Trash System</b>
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Numerous weaknesses were found in the city's water, sewer, and trash billing system including no monitoring of trash receipts and disbursements, no supporting documentation or independent approval of utility credit adjustments, no periodic reconciliations of total billings to collections, no reconciliation of water meter deposits to water billing accounts, and no reconciliation of total gallons of water charged to customers to the gallons of water pumped. While the city has established formal procedures regarding the handling of delinquent utility accounts, these procedures are not being followed.

- A. Although the city indicated their intent is to have the trash service be self supporting, the city is using General Fund monies to subsidize the cost of trash collections. There is no reporting of trash receipts and disbursements to monitor the results of operations. Trash receipts in 2002 totaled \$56,905 while disbursements totaled \$73,807. In addition, as of October 31, 2003, the city had received \$60,182 in trash collections and spent \$68,218 for trash pickup. To ensure the trash service is self supporting, the city should periodically monitor the trash receipts and disbursements.
- B. There is no supporting documentation or independent approval of utility credit adjustments. All city employees with access to the city's computerized billing system have the ability to record credit adjustments to the computer system without documenting each adjustment. Total adjustments during 2002 and 2003 were \$22,149.

In July 2003, we noted credit adjustments of \$3,390 made to two utility accounts held by the same customer. The amounts adjusted approximated two quarterly billings. Prior to March 2003, the customer did not have large unpaid balances. There is no documented explanation of why these adjustments were made. As of November 17, 2003, the city was investigating this adjustment.

To ensure that all credit adjustments are valid and properly approved, someone independent of the receipting and recording functions should review and approve all credit adjustments, and proper supporting documentation should be maintained to support such adjustments.

- C. Periodic reconciliations of total billings, payments received, and delinquent amounts are not performed for the water, sewer, and trash services. The city is unable to perform such a reconciliation, in part, because not all trash service billing was performed through the computerized billing system. We noted ten instances totaling \$4,785 in which trash billing was done on two-part unnumbered forms. Because all amounts being charged to the utility customer were not recorded into the computerized billing system, the city has no assurance all charges and payments were properly recorded.

All trash billing should occur only through the city's computerized billing system to ensure all amounts are properly billed and recorded. Periodic reconciliations should be performed to ensure that all accounting records balance, transactions have been properly recorded, and any errors or discrepancies are detected on a timely basis. Complete documentation of the reconciliations should be retained to support conclusions and any corrections made.

- D. The city does not compare the number of water meter deposits to the number of water billing accounts to ensure water deposits have been collected and recorded for all applicable water customers. Although all city residents who move into rental property within the city are required to pay a \$100 water deposit, the city informed us that in one apartment complex only 37 of 64 apartment units had recorded water deposits.

To ensure the city is properly holding water meter deposits from customers, the list of meter deposits should be compared to the applicable water accounts of city residents. In addition, a report of water deposits should be generated periodically and reconciled to deposit and refund activity during that period and to a general ledger account set up to account for this liability. These steps will help ensure records are in balance and all water deposits are accounted for properly.

- E. While the city has established formal procedures regarding the handling of delinquent water, sewer, and trash accounts, these procedures are not being followed. Adequate efforts have not been made to pursue the collection of delinquent accounts. As of October 31, 2003, water, sewer, and trash accounts receivable totaled approximately \$36,700. Of this total, \$19,269 represented accounts that were over three months delinquent. While city bills sent to utility customers show delinquent balances, no attempt was made at collecting these balances until September 2003 when the city sent out separate delinquent notices.

To help maximize water and sewer revenues, the city should follow established procedures for the handling of delinquent water, sewer, and trash accounts. This should include a periodic review of delinquent accounts and appropriate action taken to pursue amounts owed. In addition, the city should consider writing off those accounts that are considered uncollectable, after proper review and approval by the Board.

The city should consider issuing citations, not issuing licenses and permits, or filing liens against property owners who are delinquent in paying their water, sewer, and trash bills.

- F. The city does not reconcile the total gallons of water charged to customers to the gallons of water pumped.

To help detect any significant water loss on a timely basis and to help ensure all water usage is properly charged, the city should monthly prepare and maintain records of the total gallons of water pumped and reconcile them to the gallons of water charged. Significant differences should be investigated.

**WE RECOMMEND** the Board of Aldermen:

- A. Periodically monitor the trash receipts and disbursements to ensure General Revenue funds are not used to subsidize the trash service.
- B. Require independent approval of all credit adjustments, and ensure adequate documentation is retained of such adjustments. The Board should continue to investigate the unusual utility account adjustments and, if the adjustments were not proper, restore these amounts as owed by the customer.
- C. Require periodic reconciliations of the amounts billed to amounts collected and delinquent accounts and ensure all billing is done through the city's computerized billing system.
- D. Reconcile water meter deposits to water billing accounts to ensure water deposits have been collected for all water customers who are required to pay a deposit. The Board should ensure accurate records of water meter deposits are maintained by the city, including water deposits received, disbursed, and the balance, and reconcile these records on a periodic basis.
- E. Ensure formal procedures are followed for the handling of delinquent water, sewer, and trash accounts. The Board should ensure a periodic review of delinquent accounts is performed along with appropriate action to pursue amounts owed.
- F. Maintain records of gallons of water pumped to compare to gallons charged on a monthly basis. Any significant differences should be documented and investigated.

## **AUDITEE RESPONSE**

- A. *The Board is now getting monthly reports on the status of the trash collections versus billings. The entire billing of the city was compared to the vendor's billing and differences were corrected. This will be done on a quarterly basis.*
- B. *The program for billing adjustments has been changed so that only the City Clerk can post utility adjustments. A policy will be discussed with the Board as to what type of adjustments can be made without Board approval. Monthly adjustment reports will be ran and reviewed by the Treasurer. As to the two utility accounts that had been adjusted in the amount of \$3,390, those amounts have been restored to the customer's accounts and the city is actively pursuing collection of these accounts.*
- C. *Since the billing is done quarterly, the accounts will be reconciled quarterly. Reports can be run from the system to do these reconciliations. The billing clerk will run all reports and assemble them giving the results to the City Clerk for review. This is now being done.*
- D. *The program for water billing keeps a record of all deposits that are recorded on customers' accounts and provides a listing of the deposits. A separate balance sheet liability account is maintained for the deposits and a listing of the deposits and checks issued can be run. This will be done on a quarterly basis. The billing clerk will run the appropriate reports, do the reconciliation and give it to the City Clerk for review. This is now being done.*
- E. *The established procedures for the collection of utility billing are now being followed. Delinquent notices are being sent out twenty days after the bill is due, giving the customer 10 days to pay. If the bill is not paid, then a shutoff notice is sent giving the customer 10 days to pay. If it is not paid, then the water is shutoff. The bill must be paid in full along with a \$25 reconnect fee before water is turned back on. If a customer has moved and the bill is not paid within 30 days, then it is sent to a collection agency for collection.*
- F. *Since the city bills quarterly it is hard to reconcile gallons pumped to gallons billed. The city will start reconciling on a quarterly basis. Yearly reports are prepared.*

**4.**

### **City Planning and Streets**

The city needs to develop a new long range comprehensive plan and annual maintenance plan. The Board of Alderman voted to accept streets in a gated subdivision as city streets.

- A. The city's long range comprehensive plan for city expansion and planning including zoning, economic development, city sewer and water systems, and city streets, is over thirty years old. A long range comprehensive plan is essential to



assist the Board in planning and budgeting for community development and expansion, water and sewer expansion and upgrades, and street additions. A comprehensive plan should help ensure future growth in the city occurs in a coordinated and well planned manner.

Section 89.340, RSMo 2000, states that the plan may include streets and other public byways, public and privately owned lands, utilities, blighted areas for redevelopment, and proposed developments, replacement of streets, annexations and other such changes to the nature and character of the area incorporated in the municipality. A comprehensive city plan would enable the city to plan and prepare for future capital expenditures, prepare effective and useful budgets, as well as plan for capital financing.

- B. An annual maintenance plan for city streets has not been prepared. A formal maintenance plan should be prepared in conjunction with the annual fiscal budget and include a description of the streets to be worked on, the type of work to be performed, an estimate of the quantity and cost of materials needed, the dates such work could begin, the amount of labor required to perform the work, and other relevant information. The plan should be included in the budget message and be approved by the board. In addition, a public hearing should be held to obtain input from the city residents.

A formal maintenance plan would serve as a useful management tool and provide greater input into the overall budgeting process. Such a plan provides a means to continually and more effectively monitor and evaluate the progress made in the repair and maintenance of streets throughout the year.

- C. The Board of Alderman voted to accept streets in a gated subdivision as city streets. Currently, the subdivision's gravel streets are maintained by the subdivision. At such time when the private subdivision brings the streets to city specifications, the Board agreed to accept the streets as city streets as long as the gates restricting public access are open from sunrise to sunset seven days a week.

By agreeing to restrict access to city streets, the city is in effect granting public property to a private association in violation of Article VI, Section 25 of the Missouri Constitution. This decision of the Board may also contradict Section 71.340, RSMo 2000, which states a city should not obstruct or interfere with the free use of a public city road.

**WE RECOMMEND** the Board of Aldermen:

- A. Prepare and adopt a comprehensive city plan to adequately plan and budget the city's resources. In addition, an annual maintenance plan for existing water and sewer infrastructure, and city streets should be prepared and updated annually.
- B. Prepare and adopt a formal maintenance plan for city streets at the beginning of the fiscal year and periodically update the plan throughout the year. In addition,

the board should review the progress made in the repair and maintenance of streets to make appropriate decisions on future projects.

- C. Review with legal counsel the decision to maintain gated city streets.

### **AUDITEE RESPONSE**

- A. *The city has entered into a contract with Booneslick Regional Planning Commission to prepare a comprehensive plan for the city. The first public meeting was held in November 2003 and the existing facilities report is being worked on. The final draft of the comprehensive plan should be presented in the summer of 2004 for adoption. From the existing facilities plan, the city will draft an annual maintenance program for existing water and sewer and streets which should be in place by July 2004.*
- B. *The city is in the process of preparing the street maintenance plan for 2004, which will be presented to the Board in February.*
- C. *The Board decided upon advice of their legal counsel after reviewing information provided by the State Auditor's Office, that the city would not take over any streets in a gated community.*

<b>5. Budgets and Financial Reporting</b>
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Numerous problems were noted regarding city budgets and financial reporting. City budgets are not approved on a timely basis and the Board of Aldermen has not received enough information to monitor the budget and evaluate the financial position of the city's funds. As a result, the city has overspent the budget in several funds. In the 2002 and 2003 budgets, the city budgeted negative balances in the Economic Development and ISTEAFunds. Annual financial reports have not been filed with the State Auditor's office and the city has not had an annual audit since fiscal year 1999.

- A. City budgets are not approved on a timely basis. The city operates on a January through December fiscal year. The budget for fiscal year 2002 was not approved until March 2002 and the budget for fiscal year 2003 was not approved until May 2003.  
Section 67.010, RSMo 2000, requires each political subdivision to prepare a budget for the ensuing year. To be of maximum benefit to the taxpayers and the city, the budget should be prepared and adopted prior to the beginning of the fiscal year.
- B. During the year ended December 31, 2002, the city approved disbursements in excess of the budgeted amounts for various funds:

<b>Fund</b>	<b>Budgeted Disbursements</b>	<b>Actual Disbursements</b>	<b>Actual over Budget</b>
ISTEA Fund	\$54,285	132,279	77,994
Sewer Fund	95,866	118,531	22,665
Bond Sinking Fund	32,312	50,632	18,320
Debt Service Revenue Bond Fund	19,825	20,600	775
Cemetery Fund	14,850	15,248	398

In addition, as of October 31, 2003, actual disbursements exceeded the 2003 budgeted disbursements for the ISTEA Fund, D.A.R.E. Fund, Bond Sinking Fund, and the Sewer Replacement Fund.

Prior to August 2003, the Board of Aldermen did not receive monthly reports showing the balances of each fund and an analysis of the budgeted and actual receipts and disbursements to date and were unable to properly monitor the status of the budget.

Budgets are a planning tool and should serve as a guide throughout the year to monitor revenues and disbursements. A periodic comparison of budgeted versus actual receipts and disbursements is necessary to properly monitor the financial condition of each city fund.

Section 67.040, RSMo 2000, requires political subdivisions to keep disbursements within amounts budgeted. If there are valid reasons which necessitate excess disbursements, a resolution should be adopted by the governing body setting forth the amount of the budget increase and the facts and reasons for the increase.

- C. In the 2002 and 2003 budgets, the city budgeted negative balances in the Economic Development and ISTEA Funds. The city's Economic Development and ISTEA Funds have had negative cash balances for the past two years and the city has continued to budget disbursements in excess of receipts, or receipts and the beginning cash balance.

Section 67.010.2, RSMo 2000, and Article VI, Section 26(a) of the Missouri Constitution, state that in no event shall the total proposed disbursements from any fund exceed the estimated available resources. By continuing to budget a deficit in the Economic Development Fund and ISTEA Fund each year, the Board has not maintained these funds in accordance with state law.

- D. Annual financial reports have not been filed with the State Auditor's office since fiscal year 1999.

Section 105.145, RSMo 2000, requires political subdivisions to file an annual report of the financial transactions of the political subdivision with the State Auditor's office.

- E. The city has not had an annual audit since fiscal year 1999. Section 250.150, RSMo 2000, requires the city to obtain annual audits of the combined waterworks and sewage system. In addition, annual audits are required by the city's combined waterworks and sewage system bond covenants.

In addition to being required by state law and the city's bond covenants, annual audits of city funds would help ensure city financial transactions have been properly recorded.

**WE RECOMMEND** the Board of Aldermen:

- A. Adopt the city budget prior to the beginning of the city's fiscal year, as required by state law.
- B. Ensure actual disbursements do not exceed budgeted amounts. If circumstances require disbursements in excess of amounts budgeted, a formal resolution should be adopted authorizing the additional disbursements and documenting the reasons for such. The Board should require complete information regarding the financial position of the city, including balances of funds held by the city and a comparison of budgeted and actual receipts and disbursements to date be presented each month.
- C. Cease budgeting deficit balances in the Economic Development and ISTEAFunds.
- D. Submit annual reports of financial transactions to the State Auditor's office as required by state law.
- E. Obtain annual audits of the city, as required by state law and bond covenants.

**AUDITEE RESPONSE**

- A. *The budget for 2004 was adopted at the December 11, 2003, Board of Aldermen meeting.*
- B. *The 2003 budget was reviewed and adjustments made to the expense funds so that all expenditures were budgeted. The 2004 budget will be reviewed on a quarterly basis. Monthly Organizational Budget Reports are being given to the Board along with a statement of cash and investment position.*
- C. *The Economic Development Fund revenues have been added to the Administration Revenue and the expenses as a sub-fund of the Administration Fund expenses, the same*

*as police and streets. The ISTE Fund has had money transferred to it along with MODOT reimbursements. The fund has been zeroed out.*

- D. *The city will submit the required report for fiscal year 2003 to the State Auditor's Office.*
- E. *The city plans to have an audit done for fiscal year 2003 and will contract with an audit firm as soon as year-end totals are finished.*

**6.**

**Disbursement Procedures**

Numerous problems were noted in the city disbursement procedures including no independent review of disbursements, no written agreements in place for several payments, and no formal bidding or purchasing policies. In addition, bids were not always properly obtained, vendor invoices or other supporting documentation were not properly retained for several disbursements or for credit card charges, and the city does not have a written policy discouraging employees from making personal calls.

- A. No one independent of the disbursement process reviews invoices and compares the approved accounts payable list to actual checks written. The Board of Aldermen approves a monthly accounts payable list; however, payroll disbursements are not on the list. In addition, the City Treasurer and Mayor sign checks, but they do not compare the checks to supporting invoices or to the accounts payable list. No one independently compares the checks signed to the accounts payable list approved by the Board of Aldermen.

Good business practices require that check signers ensure all disbursements are supported by proper invoices. In addition, an independent reconciliation should be performed of the approved accounts payable list and actual checks written to ensure all checks are properly approved.

- B. The city does not have written agreements in place regarding the following payments:
- Although there is an ordinance establishing the duties of the city attorney, the ordinance does not state the hourly rate to be paid to the attorney. In addition, there is no written agreement stating the rate to be paid the city attorney. The invoices from the attorney also do not provide information such as the rate and hours billed. During 2002, the city made payments totaling \$27,155 to the city attorney.
  - The city has not entered into an agreement with the individual responsible for digging graves at the city cemetery or with the Wright City Memorial Society for the care of the cemetery. During 2002, the

- city made payments totaling \$10,700 to the cemetery caretaker and \$4,000 to the Memorial Society for the care of the cemetery.
- The city has not entered into a formal written contract with Warren County regarding prisoner board bills. In addition, the city has not paid \$7,579 in board bills to Warren County for individuals arrested by the Wright City police department and housed in the county jail.
- The city has not entered into a formal written contract with the Warren County Council on Aging for the meals on wheels program. During 2002, the city made payments totaling \$3,091 to the Warren County Council on Aging.
- The city did not enter into a formal written contract with a cell phone company regarding cellular phone charges. See part D. below.
- The city did not enter into a formal written contract with a local business corporation to obtain an engineering study regarding adding a railroad spur for use by the corporation. The engineering costs for this study totaled \$2,020 in 2001, of which the city paid half. The acting City Clerk stated the grant project was not pursued further due to changing economic conditions.

Section 432.070, RSMo 2000, requires contracts of political subdivisions be in writing. The city should enter into written contracts for services rendered or obtained. A written contract, signed by the parties involved, should specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to provide protection to both parties.

- C. The city does not have a formal bidding policy. As a result, the decision of whether to solicit bids for a particular purchase is made on an item-by-item basis. During 2002, bids were either not solicited or bid documentation was not retained in the following instances:

Work on ball fields at city park	\$ 4,700
City drug dog	4,000
Playground equipment	3,125
Cage for drug dog	1,724

In addition, during 2003, the city rebuilt a section of Wildcat Drive at a total cost of approximately \$91,000. The Utilities Superintendent stated the city did not advertise for this project, but instead solicited bids from three vendors.

Formal bidding procedures for major purchases provide a framework for economical management of city resources and help ensure the city receives fair value by contracting with the lowest and best bidders. Competitive bidding helps ensure all parties are given an opportunity to participate in the city's business. A formal policy could include when various approaches for bidding, such as the requirement to advertise for sealed bids, are appropriate. Whichever approach is used, complete documentation should be maintained of all bids received and reasons noted why the bid was selected.

D. The city does not have a formal written purchasing policy stating what approval is required for purchases at various amounts. Several disbursements occurred in which it was not clear whether proper authorization for the purchase had been given.

- In 2002, the former City Clerk approved charges of \$235 to purchase seven wireless telephones. The city subsequently incurred telephone service charges totaling \$1,465 through July 31, 2002, before the Board ordered the phones to be disconnected. The city has not paid the service bill and the amount remaining due is in dispute.
- As of October 31, 2003, the city has incurred \$6,405 in expenses related to the police department's drug dog. Of this amount \$1,724 was incurred for the purchase of a dog cage for a city police car to transport the drug dog. The Police Chief did not give prior approval for this purchase.
- The former City Clerk approved the purchase of security cameras in city hall costing \$311. There was no documentation indicating the Board had granted authorization for this purchase prior to the purchase.

A purchasing policy which defines levels of purchase authorization or approval requirements for various purchases decreases the possibility of inappropriate or unauthorized purchases occurring.

E. Vendor invoices or other supporting documentation were not properly retained for the following disbursements made during 2002:

Two police cars	\$39,538
Dump truck	36,315
Cemetery caretaker	10,700
City drug dog	4,000
Cage for drug dog	1,724

All disbursements should be supported by paid receipts or vendor invoices to ensure the obligations were actually incurred and the disbursements represent appropriate uses of public funds.

- F. The city has three credit cards used by city employees for purchases at two hardware stores and an office supply store. Total disbursements to these vendors during the year ended December 31, 2002, totaled \$2,699. Adequate supporting documentation was not submitted or retained for the credit card charges. Items paid for were not supported by receipts or credit card slips.

Adequate supporting documentation (receipts or credit card slips) should be retained for all credit card purchases, and reconciled to credit card statements to ensure the propriety of the charges. Adequate supporting documentation will help the city evaluate the necessity and reasonableness of credit card purchases.

- G. The city expended \$5,679 for telephone charges during the year ended December 31, 2002, including the cost of a city toll free number which was established by the city in August 2000. The city does not have a written policy discouraging employees from making personal calls. While we noted several instances in which employees reimbursed the city for personal telephone calls, the city has no assurance they received reimbursement for all personal telephone calls.

To ensure proper controls are established, the city should adopt formal policies and procedures regarding employee telephone usage. These policies and procedures should include supervisory review of the detail of the telephone bills and should help ensure city telephones are not used inappropriately.

**WE RECOMMEND** the Board of Aldermen:

- A. Require the Mayor and Treasurer to review the invoices when signing checks. In addition, the approved accounts payable list should include all disbursements and be compared to checks written by an independent person.
- B. Enter into written agreements for all services. The Board should review the need to pay Warren County for past due prisoner boarding costs.
- C. Establish a formal bidding policy. Such a policy could require that competitive bids be solicited through advertising for any purchases over an established amount.
- D. Establish a purchasing policy regarding the procurement of goods and services. The purchasing policy should document authorization required prior to purchases being made.
- E. Retain supporting documentation, including invoices, for all disbursements made.
- F. Retain supporting documentation for credit card purchases and reconcile the invoices to credit card statements.



- G. Establish a formal written policy regarding telephone usage including cellular telephone usage. This policy should outline proper controls over the use of the telephones, such as prohibiting personal use.

### **AUDITEE RESPONSE**

- A. *Both the Mayor and the Treasurer now have the actual invoices and the check listing approved by the Board to compare when signing accounts payable. The payroll disbursement register will be given to the Board after each payroll starting with the second payroll in January.*
- B. *Contracts have been drawn up between the city and the City Attorney. The city is in the process of having new contracts drawn up between the city and the Warren County Council on Aging, Wright City Memorial Society and the individual responsible for preparing the graves. The city will not pay the Warren County Sheriff's Department for prisoner boarding costs due to the fact that everyone is paying a tax for the county jail and its operation.*
- C. *The city will start work on a formal bidding policy, which will cover when a bid is needed, how to advertise, sealed bids and other areas of bidding. The policy should be completed by July 1, 2004.*
- D. *The city will start work on a purchasing policy, which will cover all aspects of city purchasing. The policy should be completed by July 1, 2004.*
- E. *It is the city's policy to keep all supporting documentation including invoices and we will strive to file all documentation in the correct files.*
- F. *All credit cards are held in the vault until needed at which time they are signed out. Upon returning the card, any purchase made with the card now must be supported by the charge ticket which must be turned in to the City Clerk, who gives it to the Accounts Payable Clerk to attach to the invoice/statement.*
- G. *The city is currently working on a formal written policy on telephone usage and should have it complete by spring 2004.*

<b>7. Board Meetings and Records</b>
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Board minutes are not always signed by the City Clerk and Mayor and minutes of closed meetings are not maintained. In addition, open meeting minutes did not document the related vote to close the meeting and the specific reasons for closing the meeting.

- A. Board minutes are not always signed by the City Clerk and Mayor. The board minutes should be signed by the City Clerk and the Mayor upon approval to

provide an independent attestation that the minutes are a correct record of the matters discussed and actions taken during the board meetings.

- B. Agendas and minutes from Park Board meetings were not available. To ensure compliance with open-meeting laws agendas and minutes should be prepared for all meetings and be maintained and filed by the City Clerk.

Section 610.020 RSMo 2000, requires an agenda to be posted and a journal or minutes be taken and retained of all open meetings of a public governmental body.

- C. Minutes are not maintained of closed board meetings. Section 610.021, RSMo 2000, allows the Board to close meetings to the extent the meetings relate to specified subjects, including litigation, real estate transactions, and personnel issues.

Although closed minutes are not specifically required by law, minutes constitute the record of proceedings of the Board and help ensure the provisions of the Sunshine Law, Chapter 610, RSMo 2000, have been followed.

- D. Open meeting minutes did not document the related vote to close the meeting and the specific reasons for closing the meeting.

Section 610.022, RSMo 2000, requires that before any meeting may be closed, the question of holding the closed meeting and the reason for the closed meeting shall be voted on at an open session.

In addition, this law provides that public governmental bodies shall not discuss any other business during the closed meeting that differs from the specific reasons used to justify such meeting, record, or vote. Section 610.021, RSMo 2000, requires certain matters discussed in closed meetings to be made public upon final disposition.

**WE RECOMMEND** the Board of Aldermen:

- A. Ensure the board minutes are signed by the Mayor and the City Clerk to attest to their completeness and accuracy.
- B. Ensure meeting minutes and agendas are prepared for Park Board meetings.
- C. Ensure minutes are maintained to document the matters discussed in the closed meetings.
- D. Ensure open meeting minutes document the vote to go into closed session and state the reasons for going into closed session.

## **AUDITEE RESPONSE**

- A. *After the board minutes are approved at the board meeting, the minutes are now printed on official paper and given to the Mayor to sign at the next board meeting.*
- B. *The Park Board elected a new secretary in October and she is preparing all agendas and minutes for the Park Board.*
- C. *Minutes are now being taken and recorded for all closed meetings.*
- D. *Open meeting minutes now document the roll call vote and give the reason for all closed meetings.*

<b>8. Personnel Records and Policies</b>
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The city has not formalized its personnel policy in writing and salaries have not been established by ordinance as required by law.

- A. The city has not formalized its personnel policy in writing. Although a city policy outlines vacation leave policies, additional areas to be addressed in a personnel policy may include other benefits offered to employees such as retirement and health benefits, hiring, firing and disciplinary procedures; descriptions of job duties and qualifications for various positions; regular work hours and official holidays; maintenance of attendance records; fringe benefits and overtime pay. In addition, the city does not have a policy which prohibits nepotism in hiring practices.

Part of the overtime pay policy should address when overtime is appropriate and what prior approval is required for overtime. The former city clerk and two former assistants were paid for 42 ½ hours a week (two and ½ hours at time and a half) on a regular basis because they worked during their lunch break and did not leave city hall. No prior approval for this overtime was noted. In addition, although the checks were signed by the Mayor and Treasurer, they were apparently not aware that overtime was included. A comprehensive personnel policy manual would provide guidance and control for the effective and consistent management of the city's employees, including guidance regarding when overtime pay is allowable.

- B. Salaries for appointed officials, and city employees have not been established by ordinance as required by Section 79.270, RSMo 2000. In addition, the lengths of terms for elected officials have not been established by city ordinance.

While the city establishes a budget which reflects salaries for elected officials, appointed officials, and city employees, salaries are not individually shown on the

budget. Section 79.270, RSMo 2000, requires the compensation of city officials and employees to be set by ordinance.

Compensation rates set by ordinance, in addition to meeting statutory requirements, document the approved amounts to be paid and reduce potential misunderstandings regarding the amount of pay each elected and appointed city official and employee is to receive. In addition, ordinance hearings provide for public input and information concerning the salaries paid.

**WE RECOMMEND** the Board of Aldermen:

- A. Prepare and maintain a personnel policy manual to provide documentation of the city's procedures and policies, including a policy prohibiting nepotism in hiring. The Board should ensure overtime is paid in accordance with the policy.
- B. Establish by ordinance the salaries or pay rates and applicable terms of office for all officials and employees.

**AUDITEE RESPONSE**

- A. *The city will begin to draw up a formal personnel policy in writing, including the clause on nepotism. The policy should be completed sometime in the summer of 2004.*
- B. *After raises are decided on for 2004, an ordinance will be drawn up and passed listing all officials and employees by title with pay rates.*

<b>9. City Property Records</b>
---------------------------------

The city has not prepared and maintained permanent, detailed property records, including the cost of land, buildings, equipment, and furniture. The most recent comprehensive update to the property records was in 1999. Property records are necessary to ensure accountability for all items purchased and owned and for determining the proper amount of insurance coverage.

To develop appropriate records and procedures, the city needs to undertake a comprehensive review of all property owned by the city. Items should be inventoried, tagged for specific identification, and recorded by description and serial number in a detailed property ledger at historical cost or estimated historical cost if the original cost is not available. The city should properly record all property transactions. Periodically, the city should take a physical inventory of the property owned and compare it to the detailed records.

**WE RECOMMEND** the Board of Aldermen establish property records that include all pertinent information for each item, such as tag number, description, cost, acquisition date, location, and subsequent disposition. In addition, annual physical inventories should be performed.

**AUDITEE RESPONSE**

*The Board will have all department heads do a complete inventory of all buildings, machinery, and supplies over \$500 value, which will be turned over to the City Clerk to compile complete property/fixed asset records for the city. All property records should be compiled and given to the City Clerk by May 1, 2004, with complete records being done by July 1, 2004.*

HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

CITY OF WRIGHT CITY, MISSOURI  
HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

The city of Wright City, Missouri is located in Warren County. The city was incorporated in 1869 and became a fourth-class city in 1944. The population of the city in 2000 was 1,532.

The city government consists of a mayor and four-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a two-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor, Board of Aldermen, and other principal officials during the year ended December 31, 2002, are identified below. The compensation of these officials is established by ordinance.

Elected Officials	Term	Compensation Paid for the Year Ended December 31, 2002
Eileen Klocke, Mayor	April 2002 to present	\$ 3,400
Rick E. Schmitt, Mayor	January 2002 to April 2002	1,400
Roger Brinkman, Alderman, Ward I (1)		1,200
Martin Tune, Alderman, Ward II (2)		1,200
Randy Key, Alderman, Ward I	April 2002 to present	850
Ken Koster, Alderman, Ward I	January 2002 to April 2002	350
Wil Heiliger, Alderman, Ward II		1,200
Janet Gerdeman, City Collector		10,632 (3)

(1) Replaced by William D. Schaffer in April 2003.

(2) Replaced by David J. Rohan in April 2003.

(3) Represents five percent of tax collections.

### Other Principal Officials

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Barbara Zimmermann, City Clerk (4)		22,527
Bernice Schmitt, City Treasurer	January 2002 to March 2002	300
Ken Koster, City Treasurer (5)	March 2002 to December 2002	600
David Wait, Chief of Police		27,782
Larry Janish, Utilities Superintendent		40,442
Darryl Hicks, City Attorney		27,155

(4) Resigned in June 2003. Karen Gironde served as Interim City Clerk from June 2003 to July 2003. Jerry Knoelke has served as City Clerk since July 2003.

(5) Resigned in August 2003. Replaced by William D. Schaffer.

In addition to the officials identified above, the city employed nine full-time employees and eight part-time employees on December 31, 2002.

Assessed valuations and tax rates for 2002 and 2003 were as follows:

ASSESSED VALUATION	2002	2003
Real estate	\$ 15,057,856	17,897,950
Personal property	5,742,480	6,034,877
Total	\$ 20,800,336	\$23,932,827

#### TAX RATES PER \$100 ASSESSED VALUATION

	2002 Rate	2003 Rate	Expiration Date
General	\$ .5388	.5192	None
Parks and Recreation	.1000	.0964	None
Lights	.2000	.1927	None
Debt Service	.2578	.1456	None

The city has the following sales taxes; the rates are per \$1 of retail sales:

	2002 Rate	2003 Rate	Expiration Date
General	\$ .0100	.0100	None
Transportation	.0050	.0050	None
Parks Capital Improvement	.0025	.0025	None

A summary of the city's financial activity for the year ended December 31, 2002, is presented below:



City of Wright City  
Schedule of Receipts and Disbursements  
Year ended December 31, 2002

	General Revenue	ISTEA Grant	Economic Development	DARE	Park (1)	Street Light	Cemetery (2)	Water (3) and Sewer	TOTAL
<b>Receipts</b>									
Property taxes	145,801	0	0	0	22,449	45,464	0	59,726	273,440
Sales taxes	259,184	0	0	0	41,704	0	0	0	300,888
Utility franchise taxes	94,130	0	0	0	0	0	0	0	94,130
Gasoline taxes	49,182	0	0	0	0	0	0	0	49,182
Cigarette taxes	22,706	0	0	0	0	0	0	0	22,706
Police fines	69,299	0	0	0	0	0	0	0	69,299
Licenses, permits and fees	23,773	0	0	0	3,572	0	11,700	308,708	347,753
Interest	14,417	0	0	0	74	78	365	6,984	21,918
Grants	0	82,448	0	0	0	0	0	0	82,448
Bond Proceeds	0	0	0	0	0	0	0	245,275	245,275
Trash collections	56,905	0	0	0	0	0	0	0	56,905
Miscellaneous	104,006	0	1,255	1,614	14	0	2,000	13,047	121,936
Transfers in	0	0	0	0	0	0	8,000	0	8,000
Adjustment	0	0	0	0	0	0	0	12,050	12,050
Total Receipts	839,403	82,448	1,255	1,614	67,813	45,542	22,065	645,790	1,705,930
<b>Disbursements</b>									
Salaries and benefits	371,406	0	19,328	0	12,297	0	0	85,062	488,093
Materials and supplies	178,346	0	2,623	347	17,472	0	15,142	55,978	269,908
Contractual services	150,719	132,279	0	0	3,326	24,630	106	81,464	392,524
Capital outlay	51,027	0	0	0	10,730	0	0	7	61,764
Debt service	24,825	0	0	0	0	0	0	102,518	127,343
Miscellaneous	0	0	0	0	0	0	0	0	0
Transfers out	8,000	0	0	0	0	0	0	0	8,000
Adjustment	5,236	0	15	0	0	0	0	0	5,251
Total Disbursements	789,559	132,279	21,966	347	43,825	24,630	15,248	325,029	1,352,883
Receipts over (under) Disbursements	49,844	(49,831)	(20,711)	1,267	23,988	20,912	6,817	320,761	353,047
Cash Balance, January 1, 2002	283,386	(3,323)	(13,182)	1,737	33,208	43,415	122,538	320,587	788,366
Cash Balance, December 31, 2002	333,230	(53,154)	(33,893)	3,004	57,196	64,327	129,355	641,348	1,141,413
Unreserved cash balance	333,230	(53,154)	(33,893)	3,004	57,196	64,327	9,518	245,028	625,256
Reserved cash balances:									
Cemetery endowment	0	0	0	0	0	0	119,837	0	119,837
Bond sinking	0	0	0	0	0	0	0	46,969	46,969
Water depreciation	0	0	0	0	0	0	0	70,581	70,581
Sewer replacement and sewer line	0	0	0	0	0	0	0	140,772	140,772
Meter deposit	0	0	0	0	0	0	0	5,237	5,237
Series 1995B construction	0	0	0	0	0	0	0	43,358	43,358
Debt service reserve	0	0	0	0	0	0	0	36,903	36,903
Waterworks & sewer depreciation	0	0	0	0	0	0	0	52,500	52,500
Total reserved cash balance	0	0	0	0	0	0	119,837	396,320	516,157

- (1) Includes Park and Park Concession Funds.
- (2) Includes Cemetery and Cemetery Endowment Funds.
- (3) Includes the Water, Sewer, Bond Sinking, Water Depreciation, Sewer Replacement, Sewer Line, Meter Deposit, Series 1995B Construction, Debt Service Revenue Bond, Debt Service Reserve, and Waterworks & Sewer Depreciation Funds.